

TOMALES VILLAGE COMMUNITY SERVICES
DISTRICT

INCOME AND EXPENSE BUDGET
Fiscal Year 2013-2014

Tomales Village Community Services District

P.O. Box 303 Tomales, CA 94971 707/878-2767 Fax 707/575-4306

DATE: June 2, 2013

TO: Board of Directors, TVCSD
Financial Advisory Committee

FROM: Karl Drexel, Administrator

SUBJECT: Proposed TVCSD Budget for Fiscal Year 2013-14

After considering the changes recommended by the Financial Advisory Committee and members of the public at the May 22, 2013 Public Hearing for the 2013-2014 Income and Expense Budget, I have revised the Proposed Budget for consideration and adoption at the June Board of Directors meeting. As requested by the FAC and approved by Board motion, this Budget includes a line item "placeholder" for pursuing a combined Rate Study and Efficiency Study as recommended. Additionally, as requested by the FAC and approved by motion, this Budget includes line items for the part-time utilization of an outside bookkeeper, and a meeting stipend for Board members. These three items combined add an additional \$18,000 to the annual operating expenses. I reviewed the Operating Income and Expense reports of previous years, along with previous budgets. See 5-Year Comparison Report at end of the Budget. (See Chart 1-5-Year Operating Expenses and Chart 5-5-Year Income and Expense Comparison) I have also compared the last two budgets and the percentage of change for this year over last year. The last rate increase the District instituted was in 2009 approved by the community for \$5/mo to be restricted for the debt servicing account for the solar project. (See Chart 2 - Rates) The last five years has seen the District increase your cash position to \$379,503 from \$306,151. (See Chart 3 - Cash Balance) Also, Assets have increased from \$1,145,610 in 2007 to \$2,219,785 this year. (See Chart 4 - Total Fixed Assets) However, with the State Controller's accounting and State Water Resources Control Board regulations, which determines profitability of operations only using Operating Income (service charges) and Operating Expenses, the District is still unable to cover its operating costs with service charges alone when the non-cash depreciation expense is included. Therefore, this budget does not include depreciation, but uses a portion of the Net Income at the end of each year to fund a Reserve for Capital Improvements Account. Although the State still owes the District for several years' worth of reimbursement for SB 90 funds, the State has abandoned this program and no further SB 90 funds are expected.

Even though previous discussions indicated that multiple rate increases were warranted in order to satisfy the State's requirement of meeting operating expenses with service charges only, this Budget does not recommend a rate increase for the current year. Future years will still require additional rate increases to cover depreciation and increased costs due to inflation, as well as developing a replacement account for the collection system; but this proposed budget does not address those issues. The Board is advised to have a rate study performed by a competent professional consultant to determine the amount the District should be charging for service fees and building reserves over the next five to ten years. When the District was formed in 1999, the sewer rates were among the highest in the State. However, Tomales is competitive statewide with populations under 1000 providing secondary treatment, and continues to remain in the

lower half of the local sewer system rate structure. (See Chart 5 -Annual Rate Comparisons) Rates for the community do not increase with this budget and the service fees for the District's major partner, the Shoreline Unified School District, actually go down 4.8%.

Cost of living increases on an annual basis need to be considered in the future in order to meet the State requirements of meeting operating costs, however, that should be determined by a qualified third party consultant.

The following descriptions indicate the changes in expenses and revenues for the upcoming fiscal year

PARK DIVISION

INCOME

Contribution Income

Income for the regular operations of the Park has primarily come from grants, donations and fundraisers. The primary fundraiser is now the Annual Party in the Park. The proceeds from the inaugural event were about \$4,000, with last year's event bringing in over \$8,000 before expenses. This year's proceeds are budgeted at about \$7,000. In addition, we were able to garner a matching grant from the Marin County Board of Supervisors for \$15,000, which will be used toward the building of a new gazebo. An additional matching grant for this year's Party in the Park for \$10,000 was secured from the Dean Witter Foundation for the replacement of the Gazebo and the installation of an irrigation system; so proceeds from this fundraiser will be used to meet the match, along with new Measure A funds. We do not have the specifications or costs for a new gazebo yet, so the capital outlay is not included in this budget. To date, we have set aside \$23,804 toward this project, \$1,500 toward an Entrance Gate, and \$779 belonging to the Founders Day Committee. That money will be turned over to the Founders Day Committee before the end of the fiscal year.

Another source of revenue for the Park has been derived by Park rentals. This year the Park has been rented out for private parties, non-profit events, bike ride rest stops and the annual Easter Egg Hunt. Park rental fees are based on a sliding scale from free for local non-profits and a minimal \$25 for local residents to \$150 for out of town non-profits and residents to \$350 and up for commercial groups and film crews.

Additional revenue comes from Henry Elfstrom to help offset the PGE costs for the water tower. Henry also provides Park maintenance as a condition for use of the water tower, helping to reduce costs. We also have been fortunate to receive unsolicited donations each year and we have budgeted for the continuation of this revenue source, as well.

The District also continues to seek corporate sponsors for matching grants and sponsorships. Discussion has been held by the Board to expand fundraising with the possibility of a summer time Market in the Park. I recommend that the Board pursue these possibilities, as well as other fundraising events to build up a Park Account.

Measure A

The District's share of the County's Measure A sales tax increase is still being negotiated at the time of this Draft Budget. However, having been an integral part of the negotiations with the County, Cities and other Special Districts, I am confident the final allocation should be somewhere around \$30,000 per year. I have included \$25,000 for this year, without any offsetting expenses in case the allocation figures change before the final budget. Measure A funds can be used "to maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal or district lands." These funds can also be "accumulated, carried over, and accrued for expenditure in future years."

EXPENSES '''

Park Maintenance

The single largest maintenance item for the Park continues to be PGE costs. This Budget projects costs of approximately \$1200 this year, with an offset of \$840 from Henry. Additional Park maintenance expenses are the paper products for the bathrooms. Henry and David keep the bathrooms stocked, but paper products have to be replaced. Park rental fees cover most of that expense. There is a \$626 budget line for paper products and incidentals. There are no additional maintenance costs budgeted, since any additional maintenance should be handled by volunteers. There is an additional \$50 for permits and \$100 for incidental office expenses projected in this Budget.

Fund Raising Expense

Previous years' experience allows us to approximate the expenses for Party in the Park and this year's projected expense is \$1600.

NON-OPERATING EXPENSE

Transfer Out

Several years ago the Board approved loans to the Park from the sewer division for the completion of the Park project, over and above what was repaid by grants. The Board approved loans up to \$20,000 and with the completion of the Park project those loans are in the process of being paid back. The Park has an outstanding balance at the time of this Draft Budget of \$9,211 (See attached). There is no repayment budgeted for this year, so the balance will remain at \$9,211 going into the Fiscal 2013-2014. This Budget projects another payment from the Park of \$5,000 from Party in the Park proceeds, and Measure A funds used for the gazebo match. This would leave a balance of \$4,211.

SEWER DIVISION

RESTRICTED FUNDS

OPERATING INCOME

Sewer Service Fees

The rate increase in 2009 of \$5/EU per month was designated for the repayment of the Bond issue for the Solar Project. This fee is restricted for that use and is separate from other operating income. This account, in addition to the solar rebate projected for this year will cover the Bond payment in December of 2013. Over the next four years, the solar rebate will be enough to fund a reserve fund for payments in the first year or two after the rebate is over. This budget does not include any additional rate increases this year;

CSI Solar Rebate

As mentioned earlier, the California Solar Initiative rebate will help offset the repayment of the Bond issue. The Solar System generates enough energy to not only reduce the monthly PGE costs, but with the CSI program, we receive rebates from PGE based on these costs. With the CSI and the approved rate increase in 2009, the costs of the solar project are covered with a portion going to future payments.

NON-OPERATING INCOME

Transfer In

As has been discussed in previous Board meetings, the equipment and software from the plant upgrades are getting old and we have been advised to replace some things and have discussed upgrading other things. We used \$7,000 this year from Reserves to pay for a new electric motor for Aerator #3 and the installation of the new high-lift pump. An additional \$8,000 was transferred back into Reserves for this year. Any additional equipment and software upgrades for this year are not projected to need Reserve Funds, so no Transfers from Reserves are projected in Restricted Funds in this budget. Any new equipment, software or consultations not budgeted for will have to be discussed for Reserve Funds

EXPENSES

Solar Lease Agreement

The Solar System was purchased with the sale of Clean Renewable Energy Bonds and the Bond agreement sets up the sale as a lease until the bonds are paid off. This lease payment and Admin Fee amounts to \$18,691.18 each year. The Bond sale will be paid back in another 13 years. The cash from the CSI and the 2009 rate increase more than cover the cash outlay. This is the only expense in Restricted Funds.

SEWER DIVISION

UNRESTRICTED

FUNDS

OPERATING INCOME

Sewer Service Fees

The current rate for sewer service is \$63 per month per equivalent unit, or \$756 per year. However, as mentioned earlier, \$5/month per EU is projected to help offset the initial annual costs of the solar system, and is set aside in a separate account to be used for paying down the CREBS bond. This rate increase is not part of operating income and has no influence on the operating expenses.

Service Fees from SUSD amount to about 1/3 of the operating costs for the year, based on the current budget. Additionally, SUSD is responsible for their portion of District loans and the pay back of a loan to them during the initial construction. This year's budget reflects a decrease in the overall charges for the SUSD by approximately 5%. It is still anticipated that additional hookups and new customers in future years will help close the operating deficit after depreciation expenses are considered, but future rate increases will still be required. Future depreciation expense and capital project revenues will need to be addressed in subsequent budgets; however, a rate increase is not recommended for this budget.

SUSD Sinking Fund

This Budget item is the SUSD's debt service requirement for their portion of the State Revolving Fund loan.

Connection- Fees

There have not been any hook-up fees for the last few years even though they had been anticipated and budgeted for in the past. However, given the time involved for annexation and development, it is not anticipated that any of the Kitts' properties or the bank owned properties on Second St. will be ready this fiscal year, and therefore no connection fees or annexation fees are being budgeted for this year.

Levy 4

The Levy 4 Unitary Tax from the County was reduced from its historic levels a few years ago and it was unknown what it would be. We budgeted \$8,000 the first year and the actual came in at about \$10,000. Although the amount varies from year to year there is no indication that the amount will change noticeably this year, so the Levy 4 budget item is projected at \$10,870.

NON OPERATING INCOME

Interest Income

The District's cash position has improved over the years, with the replenishment of the Reserve Funds and Net Income. Interest is a factor of the economy and varies from year to year based

on the current interest rates, the amount of cash balances and continual research on various bank offers. One large interest item is the interest on a loan the SUSD is paying the District back. This amounts to approximately \$1,400 per year.

Grant Funds

During previous years, grant funds had been treated as income under the Auditor's accounting methods, which skewed the Net Income amounts. They did, however, help reduce the Administrator's fees by providing Construction Management and Administration elements to the grants offsetting some of the regular Administrator's fees and other Administration costs. Those grants have been completed now, and unless there are additional projects undertaken, there will not be any grant income for this offset and it is not budgeted for in this Budget.

Transfer In

Several years ago the Board approved loans to the Park from the sewer division for the completion of the Park project, over and above what was repaid by grants. The Board approved loans up to \$20,000 and with the completion of the Park project those loans are in the process of being paid back. The Park has an outstanding balance at the time of this Draft Budget of \$9,211 (See attached). There is no repayment budgeted for this year, so the balance will remain at \$9,211 going into the Fiscal 2013-2014. This Budget projects another payment from the Park of \$5,000 from Party in the Park proceeds, and Measure A funds used for the gazebo match. This would leave a balance of \$4,211.

EXPENSES

Collection, Treatment and Disposal

With the installation of the Solar system, the PGE rates that would have been, are reduced to minimal levels. However, there are other ongoing expenses in the collection, treatment and disposal of the community's wastewater. This Budget reflects the reduced monthly PGE costs as well as the quarterly expense of cleaning the FOG separator.

Administrator

The Administrator's contract is tied to the Consumer Price Index (CPI) The CPI increase was waived in 2009 and 2011. This year's COLI is budgeted at 2.1%, although the final determination of the June CPI will not be available until early July. The final budget will be adjusted accordingly as it was last year. In past years, a portion of the Administrator's fees have been reimbursed by grant contracts under the category of construction management, and therefore do not show up as expenses on the District's financials since they are not paid out of operating income. However, this fiscal year does not project any new grants that will offset some of the Administrator's time so the budget reflects the full amount of the Administrator's fees for the year.

Licenses-and-Permits

Permit expenses will be roughly the same as in the past. Permits are for the District's Waste Discharge Requirement (WDR) permit and the County Hazardous Material Handling permit for the liquid chlorine at the Irrigation Field.

Insurance

The District's insurance carrier has voted to keep rates the same as last year; therefore there will be no change in the Property and Liability or Workers Compensation insurance expense. The Health Insurance stipend has been reduced by \$2400 (or 33%) per year to more accurately reflect the cost of the Administrator's current health insurance expense.

Other Office Expense

Copying, postage, office supplies, equipment and other office expenses (dues and subscriptions and publications) have been budgeted less than previous budgets by approximately 27% to more accurately reflect the actual costs for those expenses. This budget includes an expense item for copying of \$230 in anticipation of increased copying costs for policy manuals.

As requested, this Budget includes a line item for minimat meeting stipends for Board members. The Community Services District law, Government Code 61000, provides for Board member stipends up to \$100 "per day of service", with a maximum of 6 days a month. A meeting is considered a day of service. This budget provides for a stipend of \$50 per meeting with the Board meeting and one committee meeting per month projected for each Board member.

Also, as requested, this Budget includes a line item for the part-time services of a qualified bookkeeper. This Budget projects a bookkeeper for approximately 5 hours per month at a rate of \$30/hour.

Contractual Services

Phillips & Associates' Operation and Maintenance contract is also tied to the CPL Phillips waived their CPI increase in 2010, but took it in 2011 and 2012. This budget reflects a 2.5% increase based on the current CPI, after the September Invoice. The actual COLI for the Contract Operators will be determined by the October CPI and the budget will be adjusted accordingly.

Professional Fees

Professional fees are being increased considerably due to the Line Item "placeholder" for a combined rate and efficiency study recommended by the Financial Advisory Committee. The Accounting Fee is also increased to reflect the expected cost of a new auditor. Although Legal and Accounting fees are absorbed by the Operating Income, the proposed study is budgeted to be funded from Operational Reserve Funds.

Publications and Notices

The Newsletter and other publications and Notices have been reduced from previous budget levels to more accurately reflect the actual costs of these items.

Dues and Subscriptions

This budget item is slightly higher than previous budgets to better reflect the actual costs. Some of the more important costs in this field are annual memberships in important organizations such as CSDA, CRWA, CWEA, and USA North. This also includes the annual costs for several software subscriptions.

Repairs and Maintenance

This year's Budget for Repairs and Maintenance represents a 60% reduction over last year's budget. No major repairs are anticipated, and the main maintenance item is the continued maintenance of the Irrigation Field vegetation. The irrigation field gorse project is ongoing and includes spraying the new shoots and mowing in the spring, and some cushion for computer and office equipment repairs. Any other unexpected large repair costs will have to be designated from Operational or Capital Reserves.

Transportation/Meetings

Transportation, Meetings and Seminars is budgeted more than this year's actual costs, because it has been discussed that the District Board would like to pursue additional training and education through CSDA, CWEA and CRWA seminars. Although the Administrator has attended several workshops and webinars at his own expense, this year's budget includes courses and workshops that could be attended by Board members.

Amortization & Depreciation

This year's budget includes an expense line for the continued amortization of the District's cost for the Bond sale. This budget, however, does not include an expense for the non-cash depreciation of Park and Sewer equipment. This is usually addressed during the annual audit and a Journal entry is made to adjust the General Journal.

OTHER OPERATING EXPENSES

This year is an election year and with that comes the cost of an election. The cost is a factor of the number of voters, so it varies from year to year. The last election cost \$530, so I have budgeted \$550 this year. Also, the District's LAFCO costs are a factor of the LAFCO budget, so it also varies from year to year. I have budgeted the same amount as last year, or \$150.

Long Term Debt

The State Revolving Loan was the District's portion of the Sewer Improvement Project undertaken over the last ten years. For this year's Budget purposes, the Interest Payment is shown as an expense under Unrestricted Funds and the Principal Payment is treated as a Balance Sheet transaction per the Auditor's accounting methods.

Park Loan Repayment

<u>Date</u>	<u>Amount</u>	<u>Balance</u>	
713012004	4,500	4,500	
81812007	7,000	11,500	
9/14/2007	16,000	27,500	
11/3/2007	7,000	34,500	
12/29/2007	(35,000)	(500)	Repay from Grants
5/27/2008	6,000	5,500	
6/1/2008	7,000	12,500	
6/26/2007	20,000	32,500	
6/28/2008	7,000	39,500	
7/11/2008	15,000	54,500	
91912008	6,000	60,500	
9/29/2008	10,000	70,500	
11/3/2008	(35,000)	35,500	Repay from Grants
51212009	10,000	45,500	
613012009	(22,950)	22,550	Repay from Park Reserve
7/10/2009	7,000	29,550	
7/17/2009	10,000	39,550	
8/23/2010	1,100	40,650	
9111/2010	6,000	46,650	
4/23/2011	(5,000)	41,650	Repay from Park Account
6/17/2011	(18,800)	22,850	Repay from Grants
6/21/2011	(8,639)	14,211	Repay from Grants
4/30/2012	(5,000)	9,211	Repay from Park Account

Recommendations

I recommend that the Board of Directors take the following actions:

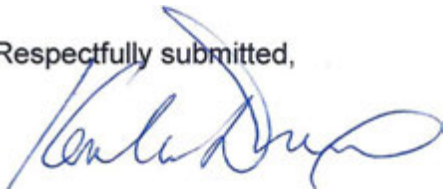
Review the attached Draft budget and provide questions, discussion and suggestions at the June 12, 2013 Board meeting.

Review and adopt the Final budget at the June 12, 2013 Board meeting with any additions and corrections with a second vote.

Adopt Resolution 13-02 continuing the existing rate at the June 12, 2013 Board meeting.

Adopt Resolution 13-03 to keep the standard hook-up fees at \$10,000 and keep the Ad Valorum tax rate at \$0.02 per \$100 valuation at the June 12, 2013 Board meeting.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Karl W. Drexel', is written over the typed name.

Karl W. Drexel Administrator

Operating Expenses
5 - Year Comparison

Operating Expenses Comparison
2009-2014

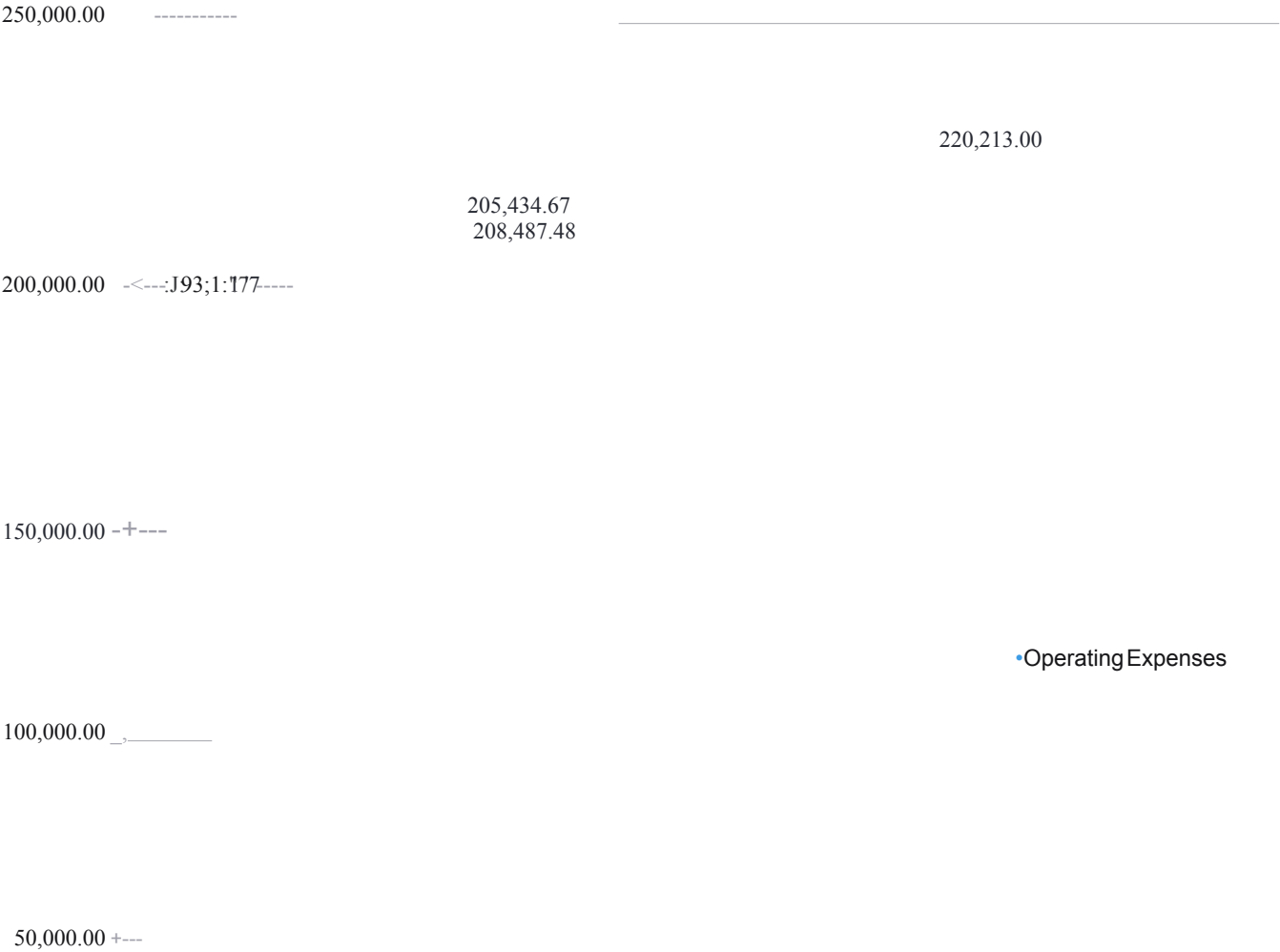
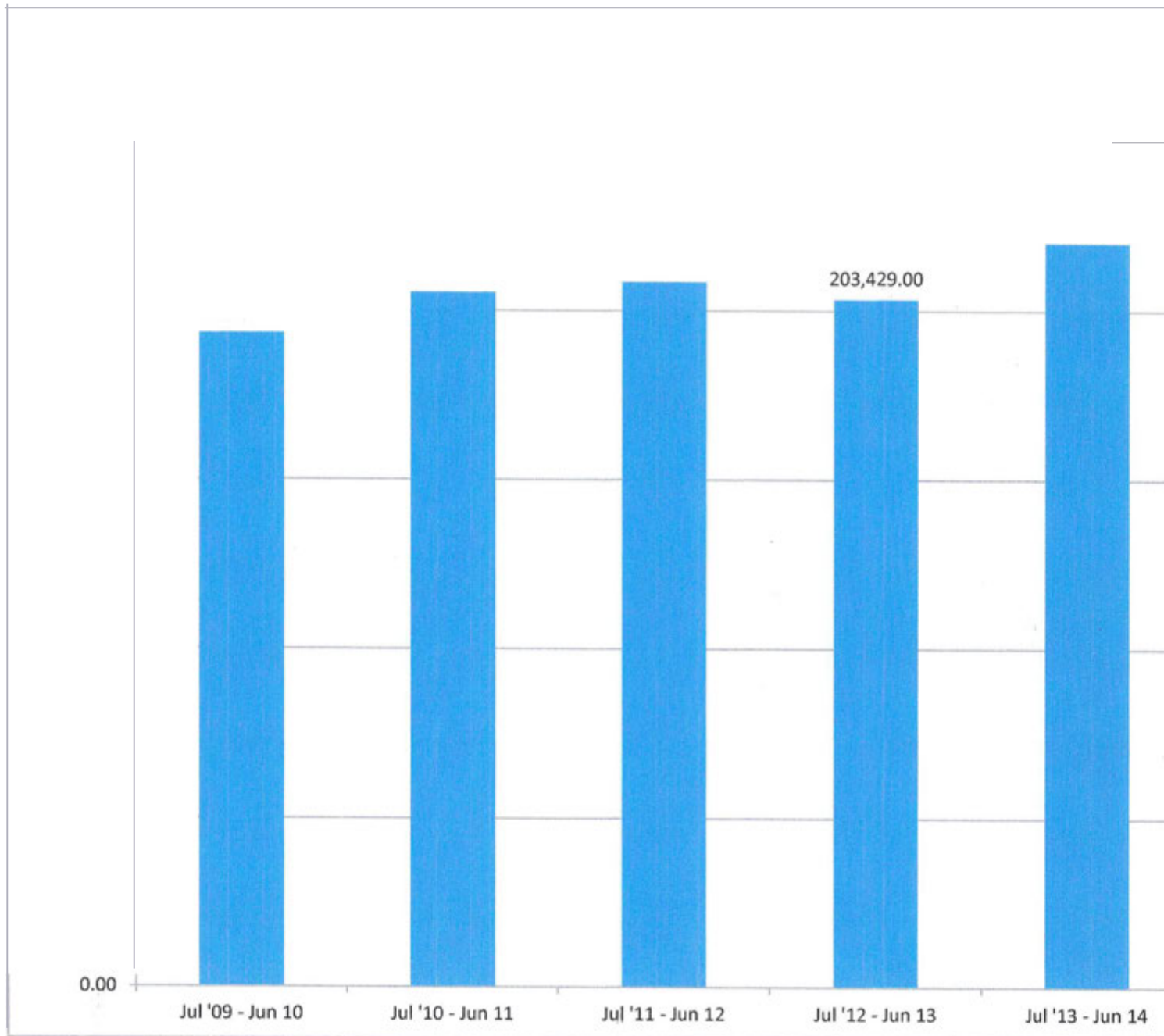
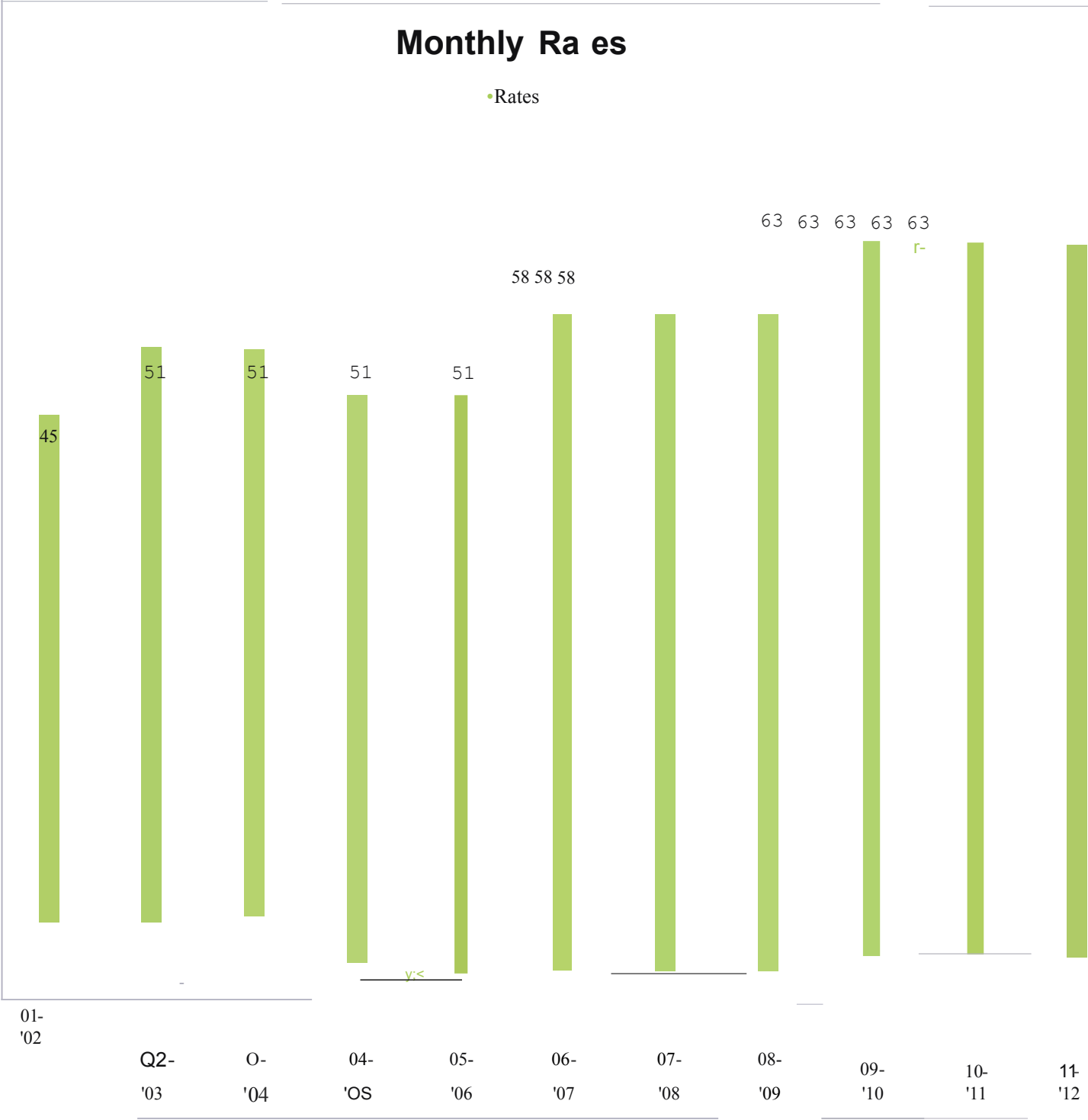


Chart 1 11



Tomales Monthly Sewer Rates



1-

Cash Balance
6-Year Comparison

Cash Balance

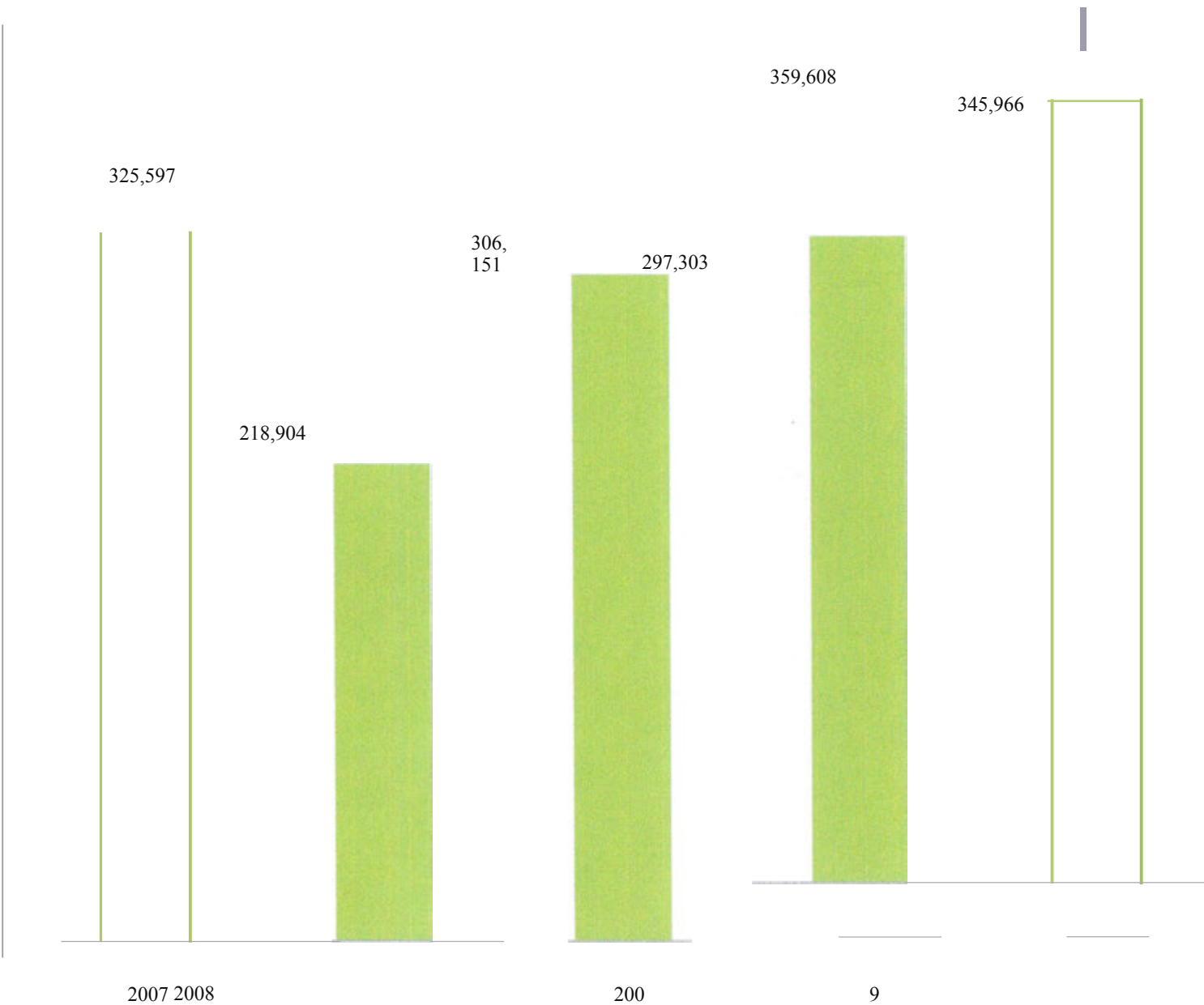
• — — —

• — —

— — ,

•

• Cash Balance

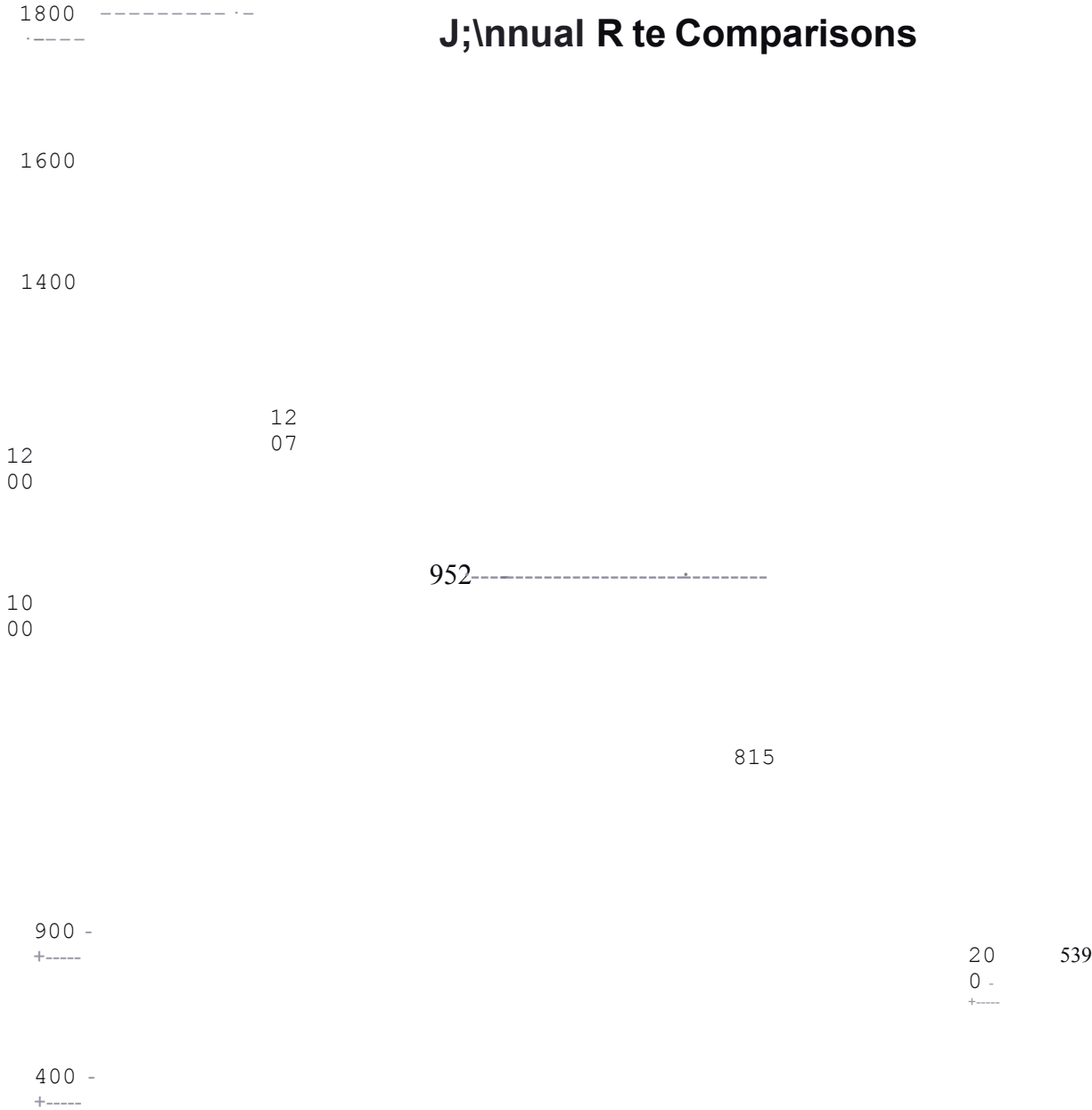


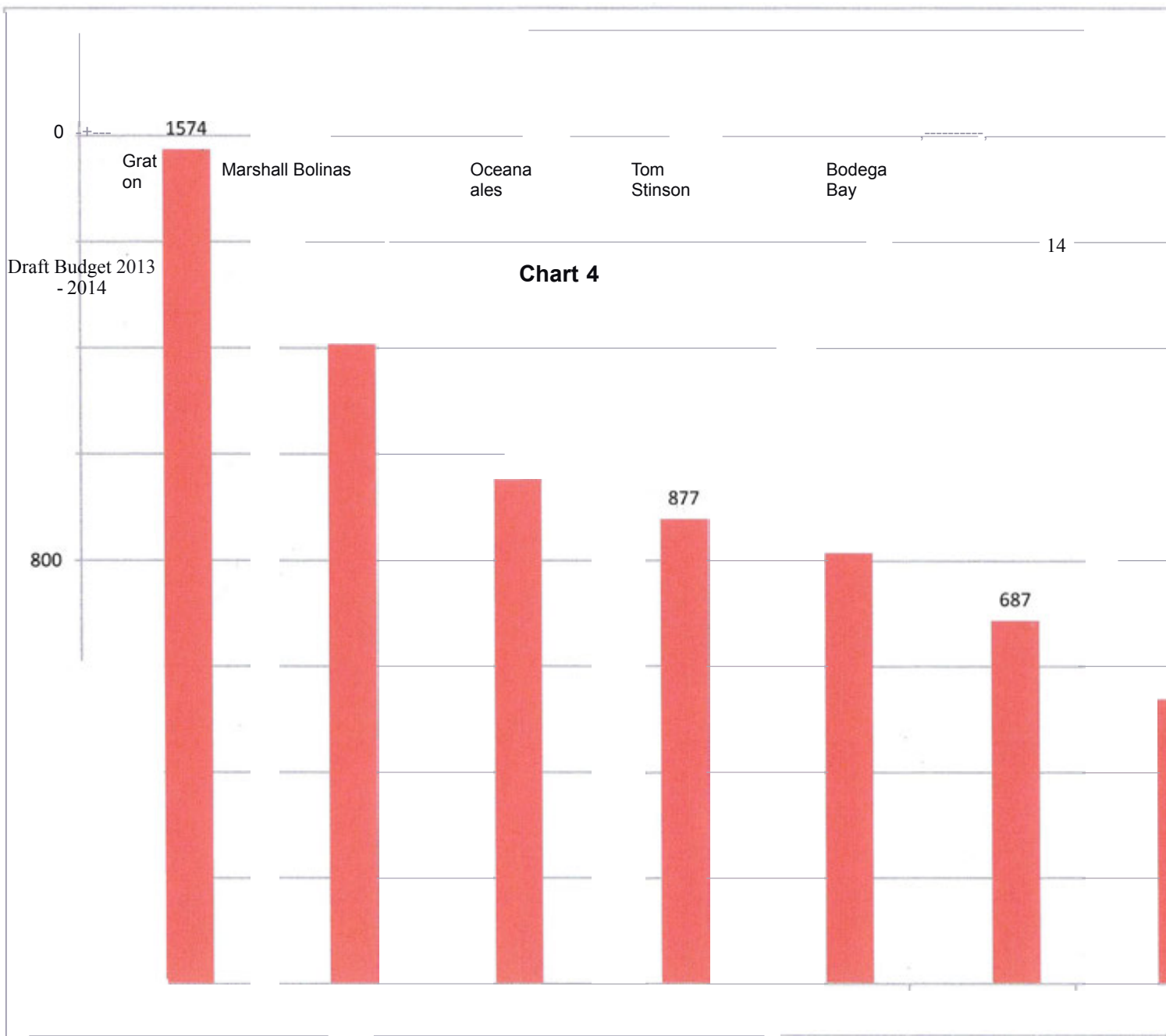
Draft Budget 2013 - 2014

Chart 3

13

Annual Rate Comparisons





Tomales Village Community Services District
Profit & Loss Budget Overview

July 2013 through June 2014

	Unrestricted Funds (Park Division)	Total park Division	Restricted Funds (Sewer Division)	Unrestricted Funds (Sewer Division)	Total Sewer Division	TOT AL
	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14
Ordinary Income/Expense						
Income						
301.00 · Service Charges						
301.10 · Service Charges - Monthly						1,512.00
301.15 · Service Charges - Annual Fees						756.00
301.20 · Service Charges - SUSD						74,888.00
301.30 · Services Charges - County						
301.5 · Solar Portion				7,680.00		
301.30 · Services Charges - County - Other						90,000.00
Total 301.30 · Services Charges - County				7,680.00		90,000.00
Total 301.00 · Service Charges				7,680.00		167,156.00
305.00 · SUSP Sinking Fund Revenue						8,062.00
311.00 · Interest Revenues						1,779.00
311.50 · Interest Income - Park		7.20	7.20			
315.00 · Intergovernmental Revenues						
315.50 · Levy 4						10,870.00
315.60 · HOPTR		47.60	47.60			
315.80 · Measure A		25,000.00	25,000.00			
Total 315.00 · Intergovernmental Revenues		25,047.60	25,047.60			10,870.00
318.10 · reimbursed Expenses			0			
319.00 · Sales Rebate				13,000.00		
320.00 · Contributions Income						
320.30 · Unrestricted						
320.31 · 012 PitP	7.00	7.00				7.00
	0.00	0.00				0.00
320.30 · Unrestricted - Other	400.00	400.00				400.00
Total 320.30 · Unrestricted	7.40	7.40				7.40
	0.00	0.00				0.00
Total 320.00 · Contributions Income	7.40	7.40				7.40
	0.00	0.00				0.00
Total Income	43,719.80	43,719.80	20,680.00			
	187,867.00	208,547.00	252,266.80			
Gross Profit	33,712.60	43,719.80	20,680.00			
	187,867.00	208,547.00	252,266.80			

**Tomales Village Community Services District
Profit & Loss Budget Overview**

July 2013 through June 2014

	Unrestricted Funds (Park Division)	Total Park Division	Restricted Funds (Sewer Division)	Unrestricted Funds (Sewer Division)	Total Sewer Division	TOTAL
	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14	Jul '13 - Jun 14
Expense						
410.00 · Sewage Collection				384.00	384.00	384.00
411.00 · Sewage Treatment				2,210.00	2,210.00	2,210.00
412.00 · Sewage Disposal				312.00	312.00	312.00
414.00 · Administration and General						
414.05 · Administrator's Fees				80.80	80.80	80.80
414.22 · Licenses and Permits	50.00	50.00		1,050.00	1,050.00	1,050.00
414.30 · Insurance				5,320.00	5,320.00	5,320.00
414.31 · Property & Liability Insurance				9.00	9.00	9.00
414.33 · Worker's Comp Insurance				935.00	935.00	935.00
414.35 · Health Insurance Allowance				4.80	4.80	4.80
Total 414.30 · Insurance				11,064.00	11,064.00	11,064.00
414.40 · Office Expense						
414.41 · Postage and Delivery	50.00	50.00		180.00	180.00	230.00
414.42 · Printing and Copies	50.00	50.00		180.00	180.00	230.00
414.43 · Office Supplies				200.00	200.00	200.00
414.44 · Sonic Web Hosting				239.40	239.40	239.40
414.45 · Equipment Expense				600.00	600.00	600.00
414.46 · Board Meeting Exp				960.00	960.00	960.00
414.465 · Board Member Stipend				6,000.00	6,000.00	6,000.00
414.47 · Clerical/Bookkeeping				2,000.00	2,000.00	2,000.00
Total 414.40 · Office Expense	100.00	100.00		10,359.40	10,359.40	10,359.40
414.50 · Contractual Services				61.60	61.60	61.60
414.55 · Professional Fees				6.00	56.00	62.00
414.56 · Legal Fees				500.00	500.00	500.00
414.57 · Accounting				6.00	6.00	6.00
414.58 · Consulting				10,500.00	10,500.00	10,500.00
Total 414.55 · Professional fees				17,000.00	17,000.00	17,000.00
414.60 · Publication and Notices						
414.61 · Newsletter Expense				300.00	300.00	300.00
414.60 · Publication and Notices - Other				75.40	75.40	75.40
Total 414.60 · Publication and Notices				375.40	375.40	375.40
414.62 · Dues and Subscriptions				1.40	1.40	1.40
414.65 · Rents and Leases				0.00	0.00	0.00

414.68 ·Solar Lease Agreement	17, 941 . 18-	.17, 941 . 18	17, 941 . 18
414.67 ·Solar Lease Admin Fee	750.0 0	750.00	750. 00
Total 414.65 ·Rents and Leases	<hr/> 18,6 91 . 18	<hr/> 18,6 91 . 18	<hr/> 18,69 1.18

Tomales Village Community Services District

Profit & Loss Budget Overview

July 2013 through June 2014

	Unrestricted Funds (Park Division)	Total Park Division	Restricted Funds (Sewer Division)	Unrestricted Funds (Sewer Division)	Total Sewer Division	TOTAL
Jul '13 - Jun '14	Jul '13 - Jun '14	Jul '13 - Jun '14	Jul '13 - Jun '14	Jul '13 - Jun '14	Jul '13 - Jun '14	Jul '13 - Jun '14
414.70 · Repairs and Maintenance						
414.77 · Irrigation Field Maintenance				1,275.00	1,275.00	1,275.00
414.72 · Computer Repairs				500.00	500.00	500.00
414.73 · Equipment Repairs				500.00	500.00	500.00
414.75 · Park Maintenance						
414.755 · Park PGE	1,176.00	1,176.00				1,176.00
414.75 · Park Maintenance - Other	626.28	626.28				626.28
Total 414.75 · Park Maintenance	1,802.28	1,802.28				1,802.28
Total 414.70 · Repairs and Maintenance	1,802.28	1,802.28		2,275.00	2,275.00	4,077.28
414.80 · Travel and Meetings						
414.81 · Travel				625.24	625.24	625.24
414.83 · Meetings and Seminars				450.00	450.00	450.00
Total 414.80 · Travel and Meetings				1,075.24	1,075.24	1,075.24
414.90 · Telephone & Internet service				1,080.00	1,080.00	1,080.00
Total 414.00 · Administration General	1,952.28	1,952.28	18,691.18	188,237.54	206,928.72	208,881.00
415.00 · Amortization Expense				900.00	900.00	900.00
415.50 · Depreciation Expense						
416.00 · Taxes						
416.10 · Property Taxes						
417.00 · Other Operating Expenses						
417.20 · Election Charges						550.00
417.30 · LAFCO Charges						150.00
Total 417.00 · Other Operating Expenses						700.00
420.00 · Interest Expense-Long-Term Debt						
420.20 · Interest Payment - SRF Loan						5,324.00
Total 420.00 · Interest Expense-Long-Term Debt						5,324.00
423.00 · Other Nonoperating Expenses						
423.31 · PkP		1,600.00		1,600.00		
Total 423.30 · Fundraising Expense		1,600.00		1,600.00		
Total 423.00 · Other Nonoperating Expenses		1,600.00		1,600.00		
423.30 · Fundraising Expense						

[illegible]

Tomas Village Community Services District
Draft Budget Summary
July 2013 through June 2014

		BUDGET 11-12	BUDGET 12-13	PROJECTED 12-13	DIFFERENCE	PROPOSED 13-14	% CHANGE
Ordinary Income/Expense							
Income							
301.00 Service Charges							
301.10 Service Charges - Monthly	1,512.00	15.00	15.00		15.00	12.00	0
301.15 Service Charge - Annual Fees	756.00	756.00	756.00		756.00	0.00	0
301.20 Service Charges - SUS	72.29	78.66	86.23		74.88	8.00	-4.8%
301.30 Services Charge - S - County	8.00	5.00	5.00		8.00		
301.35 Solar Portion		7,680.00	7,680.00		7,680.00		0
301.30 Services Charge - S - County - Other	97,830.00	90,000.00	90,000.00		90,000.00	0.00	0
Total 301.30 Services Charges - County	97,830.00	97,680.00	97,680.00	0	97,680.00	0.00	
Total 301.00 Service Charges	172,396.00	178,613.00	186,183.00	0	174,836.00		-2.1%
305.00 SUS Sinking Fund Revenue	7,539.00	8,062.00	1,942.00	6,120.00	8,062.00		0.0%
311.00 Interest Revenues	2,284.00	1,808.50	1,780.00	28.50	1,779.00		-1.6%
311.50 Interest Income - Park	5.80	5.45	2.10	3.35	7.20		32.1%
315.00 Intergovernmental Revenues							
315.50 Levy 4	8,872.00	12,632.00	9,452.00	3,180.00	10,870.00		-13.9%
315.60 HOPTR	56.00	47.60	47.60		47.60		0.0%
315.70 SB 90 Reimbursement	5,014.00						
315.80 Measure A					25,000.00		100.0%
Total 315.00 Intergovernmental Revenues	13,942.00	12,726.60	9,499.60	3,180.00	35,917.60		183.3%
316.00 CSI Solar Rebate	10,700.00	16,440.00	13,989.00	2,451.00	13,000.00		-20.9%
320.00 Contributions Income							
320.30 Unrestricted							
320.31 2012 Pitt			8,846.00	(8,846.00)	7,000.00		
320.30 Unrestricted - Other	3,150.00	9,726.00	880.00	8,846.00	400.00		-95.9%
Total 320.30 Unrestricted	3,150.00	9,726.00	9,726.00	0	7,400.00		-23.9%
Total 320.00 Contribution Income	3,150.00	9,726.00	9,726.00		7,400.00		-23.9%
322.00 Park Use Rental							
322.60 Water Tower PGE		840.00	840.00	0	840.00		0.0%
322.00 Park Use Rental - Other	400.00	100.00	400.00	(300.00)	425.00		325.0%
Total 322.00 Park Use Rental	400.00	940.00	1,240.00	(300.00)	1,265.00		
340.00 Grants							
340.40 Board of Supervisors		15,000.00	15,000.00				0.0%
340.70 Dean Witter Foundation					10,000.00		100.0%
Total 340.00 Grants		15,000.00	15,000.00		10,000.00		
Total Income	210,416.80	243,274.55	239,361.70	(3,912.85)	252,266.80		3.7%
Gross Profit	210,416.80	243,274.55	239,361.70	(3,912.85)	252,266.80		3.7%
Expense							
410.00 Sewerage Collection	480.00	3,960.00	383.00	13.00	384.00		-3.0%
411.00 Sewage Treatment	2,140.00	1,894.00	3,256.00	(1,362.00)	2,212.00		16.8%
412.00 Sewage Disposal	290.00	400.00	312.00	88.00	312.00		-22.0%

Tamales Village Community Services District
Draft Budget Summary
 July 2013 through June 2014

	BUDGET 11-12	aUDGET 11-13	PROJECTED 12-13	DIFFERENCE	
414.00 Administration and General					
414.05 Administrator's Fees	77,124.00	79,229.40	79,053.95	175.45	
414.22 Licenses and Permits	950.00	1,075.00	1,042.50	32.50	
414.30 Insurance					
414.31 Property & Liability Insurance	5,834.00	5,500.00	5,329.33	170.67	
414.33 Worker's Comp Insurance	1,016.00	900.00	843.00	57.00	
414.35 Health Insurance Allowance	7,200.00	7,200.00	7,200.00		
Total 414.30 Insurance	14,050.00	13,600.00	13,372.33	227.67	
414.40 Office Expense					
414.41 Postage and Delivery	240.00	265.80	56.00	209.80	
414.42 Printing and Copies	65.00	30.00	60.00	(30.00)	
414.43 Office Supplies	800.00	249.50	235.00	14.50	
414.44 Sonic - Web Hosting	239.40	239.40	239.40		
414.45 Equipment Expense	500.00	1,000.00	519.00	481.00	
414.46 Board Meeting Exp	1,140.00	1,332.00	975.00	357.00	
414.465 Board Member Stipend					
414.47 Clerical/Bookkeeping	300.00	120.00		120.00	
Total 414.40 Office Expense	3,284.40	3,236.70	2,084.40	1,152.30	
414.50 Contractual Services	57,122.00	60,168.00	60,316.00	(148.00)	
414.55 Professional Fees					
414.56 Legal Fees	2,000.00	1,450.00	256.00	1,194.00	
414.57 Accounting	5,000.00	5,000.00	5,000.00		
414.58 Consulting		1,000.00		1,000.00	
Total 414.55 Professional Fees	7,000.00	7,450.00	5,256.00	2,194.00	
414.60 Publication and Notices					
414.61 Newsletter Expense	442.00	420.00	208.00	212.00	
414.60 Publication and Notices - Other	314.27	314.27	50.00	264.27	
Total 414.60 Publication and Notices	756.27	734.27	258.00	476.27	
414.62 Dues and Subscriptions	1,081.00	1,120.00	1,424.00	(304.00)	
414.65 Rents and Leases					
414.68 Solar Lease Agreement	17,941.18	17,941.18	17,941.18		
414.67 Solar Lease Admin Fee	750.00	750.00	750.00		
Total 414.65 Rents and Leases	18,691.18	18,691.18	18,691.18		
414.70 Repairs and Maintenance					
414.78 Solar Panel Maintenance					
414.77 Irrigation Field Maintenance	1,250.00	3,065.00	3,065.00		
414.71 Plant and Building Maintenance		3,500.00	150.00	3,350.00	
414.72 Computer Repairs		500.00		500.00	
414.73 Equipment Repairs		1,500.00	1,070.00	430.00	

Tomales Village Community Services District

Draft Budget Summary

July 2013 through June 2014

	BUDGET 11-12	BUDGET 12-13	PROJECTE D 12-13	DIFFEREN CE	PROPOSE D 13-14	% CHANGE
414.75 · Park Maintenance						
414.755 · Park PGE	1,248.00	1,404.00	1,213.00	191.00	1,176.00	-16.2%
414.75 · Park Maintenance - Other	1,050.00	580.00	785.72	(205.72)	626.28	8.0%
Total 414.75 · Park Maintenance	2,298.00	1,984.00	1,998.72	(14.72)	1,802.28	-9.2%
Total 414.70 · Repairs and Maintenance	3,548.00	10,549.00	6,283.72	4,265.28	4,077.28	-61.3%
414.80 · Travel and Meetings						
414.82 · Lodging	150.00	350.00		350.00		-100.0%
414.81 · Travel	1,080.00	840.00	210.00	630.00	625.24	-25.6%
414.83 · Meetings and Seminars	1,100.00	739.00	150.00	589.00	450.00	-39.1%
Total 414.80 · Travel and Meetings	2,330.00	1,929.00	360.00	1,569.00	1,075.24	-44.3%
414.90 · Telephone & Internet Service	1,920.00	2,025.00	2,158.00	(133.00)	1,080.00	-46.7%
Total 414.00 · Administration and General	187,856.85	199,807.55	190,300.08	9,507.47	208,781.00	4.5%
415.00 · Amortization Expense	900.00		900.00	(900.00)	900.00	
415.50 · Depreciation Expense	0		0	0	0	
416.00 · Taxes						
416.10 · Property Taxes	40.00	40.00	(51.90)	91.90		-100.0%
416.00 · Taxes - Other						
Total 416.00 · Taxes	40.00	40.00	(51.90)	91.90		-100.0%
417.00 · Other Operating Expenses						
417.10 · Sunk Service Charges						
417.20 · Election Charges	530.00	0			550.00	
417.30 · LAFCO Charges	132.00	106.00	104.00	2.00	150.00	41.5%
417.00 · Other Operating Expenses - Other						
Total 417.00 · Other Operating Expenses	662.00	106.00	104.00	2.00	700.00	560.4%
420.00 · Interest Expense-Long-Term Debt	6,230.00	5,782.00	5,782.00		5,324.00	-7.9%
420.20 · Interest Payment - SRF Loan						
Total 420.00 · Interest Expense-Long-Term Debt	6,230.00	5,782.00	5,782.00		5,324.00	-7.9%
423.00 · Other Nonoperating Expenses						
423.20 · Awards and Gifts	114.00	500.00	500.00			-100.0%
423.30 · Fundraising Expense						
423.31 · PitP		1,382.00	1,944.00	(562.00)	1,600.00	15.8%
423.30 · Fundraising Expense - Other	650.00					
Total 423.30 · Fundraising Expense	650.00	1,382.00	1,944.00	(562.00)	1,600.00	15.8%
Total 423.00 · Other Nonoperating Expenses	764.00	1,882.00	2,444.00	(562.00)	1,600.00	-15.0%
Total Expense		199,362.85	210,307.55		203,429.18	
		6,878.37	220,213.00		4.7%	
Ordinary Income		11,053.95	32,967.00		35,932.52	(10,
791.22)		32,053.80				

	Transfer In	5,000.00	7,000.00	7,000.00		
	Transfer Out	(5,000.00)		(5,000.00)	5,000.00	
Net Income		11,053.95	39,967.00	37,932.52	2,034.48	

Tomales Village Community
Services District

Profit & Loss

5 Year Comparison

Ordinary Inc e/ Expense Inconie	Jul '09 - Jun 10 Jun 13	Jul '10 -Jun 11 Jul'13 - Jun 14	Jul'11-Jun12	Jul '12 -	
301.00 · Service Charges - Monthly		1,502.00	1,512.00	1,512.00	1,512.00
301.15 · Service Charges - Annual Fees		756.00	756.00	756.00	756.00
301.20 · Service Charges - SUSD		83,179.00	76,511.00	81,452.00	88,177.00
301.30 · Services Charges - County		95,203.68	96,284.46	97,518.00	97,680.00
301.40 · Capital Improvement Component-R		48,461.00	-4,521.00		
Total 301.00 · Service Charges		229,101.68	170,542.46	181,238.00	188,125.00
311.00 · Interest Revenues		3,702.98	2,625.89	2,418.72	1,782.10
311.00 · Intergovernmental Revenues					
315.50 · Levy 4		34,143.42	8,872.07	11,524.72	9,452.00
315.60 · HOPTR		53.20	39.98	47.60	47.60
315.70 · SB 90 Reimbursements			6,331.00		
315.80 · Measure A					
Total 315.00 · Intergovernmental Revenues		34,196.62	15,243.05	11,572.32	9,499.60
316.00 · Solar Rebate			9,268.91	7,270.00	13,989.00
318.00 · Other Nonoperating Revenue					
318.10 · Reimbursed Expenses			802.00	343.69	
Total 318.00 · Other Nonoperating Revenue			802.00	343.69	
320.00 · Contributions Income					
320.30 · Unrestricted		4,585.26	3,721.00	8,607.00	9,726.00
Total 320.00 · Contributions Income		4,585.26	3,721.00	8,607.00	9,726.00
322.00 · Park Use Rental					
322.60 · Water Tower PGE				140.00	840.00
322.00 · Park Use Rental - Other		325.00	300.00	425.00	400.00
Total 322.00 · Park Use Rental		325.00	300.00	565.00	1,240.00
323.00 · Founders Day Committee		425.00	350.00	1,458.30	
340.00 · Grants					
340.10 · SWRCB Clean Water Grant					
340.16 · Contract 3 SCG-638-030		67,717.00	-1.00		
Total 340.10 · SWRCB Clean Water Grant		67,717.00	-1.00		
340.20 · COB Grant			8,639.00		
340.40 · Board of Supervisors		20,000.00			15,000.00
340.50 · RZH Grant					
340.60 · LWC Grant					
340.70 · Dean Witter Foundation					
Total 340.00 · Grants		87,717.00	8,638.00		15,000.00
Gross Profit		360,053.54	211,491.31	213,473.03	239,361.70
3.03 Total Income		269,953.54	252,426.30	213,473.03	239,361.70

Tomaes Village Community Servces District
Profit & Loss

5 Year Comparison

		Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14
		<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
		Jun 14	Jun 13	Jun 12	Jun 11	Jun 10
Expense						
410.00 · Sewage Collection	400.91	818.46	370.81	383.00	384.00	
411.00 · Sewage Trejltment	4,681.10	2,841.12	1,834.00	3,256.00	2,212.00	
412.00 · Sewage Disposal	1,102.34	597.41	315.00	312.00	312.00	
414.00 · Administration and General						
414.05 · Administrator's Fees	60,506.88	76,478.36	77,124.00	79,053.95	80,896.00	
414.22 · Licenses and Permits	1,688.70	90.50	1,056.50	1,042.50	1,106.50	
414.30 · Insurance						
414.31 · Property & Liability Insurance	4,675.22	5,833.64	5,437.92	5,329.33	5,329.00	
414.33 · Worker's Comp Insurance	972.46	981.10	892.29	843.00	935.00	
414.35 · Health Insurance Allowance	6,600.00	7,200.00	7,200.00	7,200.00	4,800.00	
Total 414.30 · Insurance	12,247.68	14,011.74	13,530.21	13,372.33	11,064.00	
414.40 · Office EXJ)ense						
414.41 · Pos ge and Delivery	176.70	304.51	511.11	56.00	230.00	
414.42 · Prin ing and Copies	89.00		21.68	60.00	130.00	
414.43 · Office Supplies	1,416.38	1,010.60	508.61	235.00	200.00	
414.44 · Soni-fJeb Hosting			239.40	239.40	239.40	
414.45 · Equipment Expense	108.69	59.85	1,706.54	519.00	600.00	
414.46 · Board ll/leeting Exp	942.81	1,139.81	1,111.46	975.00	960.00	
414.465 · Boiird Member Stipend					6,000.00	
414.47 · Clerical/Bookkeeping	75.00	120.00			2,000.00	
Total 414.40 · Office Expense	2,808.58	2,631.77	4,098.80	2,084.40	10,594.00	
414.50 · Contrac, al Services	56,509.44	57,121.64	58,700.00	60,316.00	61,656.00	
414.55 · Profession ! Fees						
414.56 · Legal F es	5,846.34	3,089.16	813.00	256.00	500.00	
414.57 · Accounting	6,000.00	6,000.00	5,000.00	5,000.00	6,000.00	
414.58 · Con ulting	16,486.83	1,000.00	2,354.35		10,500.00	
Total 414.55 · Professional Fees	28,333.17	10,081.16	8,167.35	5,256.00	17,000.00	
414.60 · Publication and Notices						
414.61 · Newsieiter Expense	442.64	209.99	320.86	208.00	300.00	

414.60 - Publication Notices - Other		31427	20535	50.00	75.40
Total 414.60 - Publication and Notices	442.64	524.26	526.21	258.00	375.40
414.62 - Dues and Subscriptions	1,089.00	1,231.00	1,498.77	1,424.00	1,400.00
414.65 - Rents and I-eases					
414.68 - Solar I-lease Agreement		17,941.00	17,941.00	17,941.00	17,941.18
414.67 - Solar Lease Admin Fee	750.00	750.00	750.00	750.00	750.00
Total 414.65 - Rents and Leases	750.00	18,691.00	18,691.00	18,691.00	18,691.18
414.70 - Repairs and Maintenance					
414.78 - Solar Panel Maintenance			484.00		
414.77 - Irrigation Field Maintenance	7,140.00	1,425.00	1,735.59	3,065.00	1,275.00
414.71 - Plant and Building Maintenance	2,380.00	475.00	2,568.50	150.00	
414.72 - Computer Repairs		802.50	500.00		500.00
414.73 - Equipment Repairs				1,070.00	500.00

Tamales Village Community Services District

Profit & Loss

5 Year Comparison

	Jul '09 - Jun 10	Jul '10 -Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14
414.75 · Park Maintenance					
414.755 · Park PGE	1,19 0.78	1,35 7.75	1,11 4.85	1,21 3.00	1,17 6.00
414.75 · Park Maintenance - Other	184. 59	1,44 6.03	836. 03	785. 72	626. 28
Total 414.75 · Park Maintenance	1,37 5.37	2, 803. 78	1,95 0.88	1,99 8.72	1,802 .W
Total 414.70 · Repairs and Maintenance	10,8 95.3 7	5,50 6.28	7,23 8.97	6, 283. 72	4,07 7.28
414.80 · Travel and Meetings					
414.82 · Lodging		392. 06	122. 42		
414.81 · Travel	1,33 0.18	2, 004. 65	868. 38	210. 00	625. 24
414.83 · Meetings and Seminars	145 00	739. 00	350. 70	150. 00	450. 00
Total 414.80 · Travel and Meetings	1,47 5.18	3,13 5.71	1,34 1.50	360. 00	1,075 .24
414.90 · Telephone & Internet Service	1,92 6.15	1,94 7.16	2, 022. 19	2, 158. 00	1,08 0.00
Total 414.00 · Administration and General	178,6 72.79	192,28 0.58	194,20 0.85	190,29 9.90	208, 781.0 0
415.00 · Amortization Expense				900. 00	900. 00
416.00 · Taxes					
416.10 · Property Taxes	40.0 0	39 92	40.2 2	-51.9 0	
Total 416.00 · Taxes	40. 00	39.9 2	40.2 2	-51.9 0	
417.00 · Other Operating Expenses					
417.10 · Bank Service Charges	113. 00	46. 00	19.3 3		
417.15 · Bank Charges-Park	36.0 0				
417.20 · Election Charges	530. 26				550. 00
417.30 · LAFCO Charges	132. 00	106. 00	337. 00	104. 00	150. 00
Total 417.00 · Other Operating Expenses	811. 26	152. 00	356. 33	104. 00	700. 00
420.00 · Interest Expense-Long-Term Debt					
420.20 · Interest Payment - SRF Loan	6,59 7.32	6, 667. 00	6, 230. 07	5,78 2.00	5,32 4.00
Total 420.00 · Interest Expense-Long- Term Debt	6, 597. 32	6, 667. 00	6, 667. 00	5,78 2.00	5,32 4.00
423.00 · Other Nonoperating Expenses					
423.20 · Awards and Gifts	114. 29	100. 00	243. 55	500. 00	
423.30 · Fundraising Expense	377. 76	1,323 .18	3,59 7.22	1,94 4.00	1,60 0.00
423.30 · Fundraising Expense - Other			7.22	4.00	0.00
Total 423.30 · Fundraising Expense - Other			3,59 7.22	1,94 4.00	1,600 .00
423.50 · Founders Day Committee					
423.53 · Garbage Pick-Up	100. 00	100. 00			
423.54 · Publicity					
423.52 · Privies		200. 00			
423.56 · Miscellaneous			200. 00		
423.55 · Tamales Day Music			400. 00		

423.51 · Special Event Insurance	300.00	315.00	262.50		
Total 423.50 · Founders Day Committee	400.00	615.00	862.50		
Total 423.00 · Other Nonoperating Expenses	892.05	2,038.18	4,703.27	2,444.00	1,600.00
Total Expense 487.48		193,197.77	205,434.67	208,	
		203,429.00	220,213.00		
Net Income		166,855.77	6,056.64		
		4,985.55	35,932.70		
		32,053.80			

Five Year Income and Expense Comparison
2009-2014

